

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
NORTHERN DISTRICT OF OKLAHOMA

FILED

JAN 29 2002

In re:

PAUL L. MCFERRON,

Debtor.

Case No. 01-04378-R
Chapter 7

MICHAEL L. WILLIAMS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

PAUL L. MCFERRON,

Plaintiff,

v.

Adv. No. 01-0393-R

INTERNAL REVENUE SERVICE,

Defendant.

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Debt filed on October 31, 2001, in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on September 27, 2001.
2. On October 31, 2001, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

1-29-02
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

3. The plaintiff's federal income tax liabilities for the 1989, 1990 and 1997 tax years are properly subject to discharge, pursuant to 11 U.S.C. Sections 523 and 727, if and when a discharge is entered in this case.

IT IS SO ORDERED this 29 day of Jan., 2002.


UNITED STATES BANKRUPTCY JUDGE